



# RUT-7 Rolling Stock Certification

Please print or type.

## Step 1: Identify how this certification is being used

Mark the option that applies. **Retailers and Purchasers:** Keep this certification in your books and records as proof of the exemption claimed.

### Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

☐ 1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

### Qualifying method election. (motor vehicles and trailers only)

**Note:** if you purchase multiple vehicles in this transaction and the same election will not be used on all vehicles, prepare a separate Form RUT-7 to identify which vehicles will use which method.

☐ 2 Qualifying method - Mark one option.

☐ a Miles ☐ b Trips

### Purchases of repair and replacement parts

☐ 3 Single purchase (one or multiple items) — Mark one option below.

☐ a I certify that this purchase qualifies for the rolling stock exemption.

☐ b I certify that \_\_\_\_\_ percent of this bulk purchase qualifies for the rolling stock exemption.

☐ 4 Blanket certification for this and future purchases — Mark one option below.

**Note:** Update this certification at least every 3 years.

☐ a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

☐ b I certify that \_\_\_\_\_ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

## Step 2: Describe the purchase

### Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Year, make, and model \_\_\_\_\_

Identification no. \_\_\_\_\_

### Purchases of repair and replacement parts

2 Description of items purchased \_\_\_\_\_

## Step 3: Identify the buyer

1 Name \_\_\_\_\_

2 Address \_\_\_\_\_  
Number and street or post office box City State ZIP Telephone number

3 ☐ yes ☐ no Is the buyer a lessor who will lease the item described in Step 2?  
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.

4 Certificate of authority number and date issued \_\_\_\_\_  
Number Date issued

## Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name \_\_\_\_\_

2 Address \_\_\_\_\_  
Number and street or post office box City State ZIP Telephone number

3 Certificate of authority number and date issued \_\_\_\_\_  
Number Date issued

## Step 5: Buyer/lessor certification (Mark the appropriate statement.)

☐ I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

☐ I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Buyer's signature \_\_\_\_\_

Date \_\_\_\_\_

Name of buyer (please print) \_\_\_\_\_

